FOR OHF USE

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2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0040345

Facility Name: Joshua Manor

Address: 100 West Locust Street (Number) Hoyleton (City) 62803 (Zip Code)

County: Washington

Telephone Number: (618) 493-6071 **Fax #** (618) 493-6145

IDPA ID Number: 371238076007

Date of Initial License for Current Owners: 05/01/93

Type of Ownership:

[x]	VOLUNTARY,NON-PROFIT	[ ]	PROPRIETARY	[ ]	GOVERNMENTAL
[x]	Charitable Corp.	[ ]	Individual	[ ]	State
[ ]	Trust	[ ]	Partnership	[ ]	County
IRS Exemption Code	501(c)(3)	[ ]	Corporation	[ ]	Other
		[ ]	"Sub-S" Corp.		
		[ ]	Limited Liability Co.		
		[ ]	Trust		
		[ ]	Other		

In the event there are further questions about this report, please contact:
Name: Michael G. Kaplan Telephone Number: (312) 634-3400
Please send copies of desk review and audit adjustments to address on this page

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/00 to 06/30/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) _____
(Title) _____

Paid Preparer
(Signed) SEE ACCOUNTANTS' COMPILATION REPORT (Date)
(Print Name and Title) _____
(Firm Name & Address) Altschuler, Melvoin and Glasser LLP, One South Wacker Drive, Suite 800, Chicago, IL 60606
(Telephone) (312) 634-3400 Fax # (312) 634-5518

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	16	ICF/DD 16 or Less	16	5,840	6
7	16	TOTALS	16	5,840	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS	5,574			5,574	13
14	TOTALS	5,574			5,574	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.45%

D. How many bed-hold days during this year were paid by Public Aid?
81 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ] Non-allowable costs have been eliminated in Schedule V, Column 7

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 05/01/93

J. Was the facility purchased or leased after January 1, 1978?
YES [x] Date 04/30/93 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [x] If YES, enter number of beds certified 0 and days of care provided N/A

Medicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 06/30/01 Fiscal Year: 06/30/01

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7**	8	9	10	
1	Dietary	23,896	1,687	1,508	27,091		27,091		27,091			1
2	Food Purchase		23,301		23,301		23,301	(3,371)	19,930			2
3	Housekeeping		1,330		1,330		1,330		1,330			3
4	Laundry		1,380		1,380		1,380		1,380			4
5	Heat and Other Utilities			11,959	11,959		11,959	64	12,023			5
6	Maintenance	11,116		4,989	16,105		16,105	1,019	17,124			6
7	Other (specify):*											7
8	**TOTAL General Services**	35,012	27,698	18,456	81,166		81,166	(2,288)	78,878			8
	B. Health Care and Programs											
9	Medical Director			900	900		900		900			9
10	Nursing and Medical Records	157,638	6,092	2,734	166,464		166,464		166,464			10
10a	Therapy			715	715		715		715			10a
11	Activities		2,754		2,754		2,754	1,702	4,456			11
12	Social Services			1,581	1,581		1,581		1,581			12
13	Nurse Aide Training											13
14	Program Transportation			1,391	1,391		1,391		1,391			14
15	Other (specify):* Routine Dental			822	822		822		822			15
16	**TOTAL Health Care and Programs**	157,638	8,846	8,143	174,627		174,627	1,702	176,329			16
	C. General Administration											
17	Administrative	36,828		2,060	38,888		38,888	(2,060)	36,828			17
18	Directors Fees							4,706	4,706			18
19	Professional Services			4,202	4,202		4,202	6,803	11,005			19
20	Dues, Fees, Subscriptions & Promotions			2,120	2,120		2,120	1,234	3,354			20
21	Clerical & General Office Expenses	14,138	3,434	4,164	21,736		21,736	9,436	31,172			21
22	Employee Benefits & Payroll Taxes			16,643	16,643		16,643	23,971	40,614			22
23	Inservice Training & Education			48	48		48	299	347			23
24	Travel and Seminar			662	662		662	1,627	2,289			24
25	Other Admin. Staff Transportation			1,473	1,473		1,473	178	1,651			25
26	Insurance-Prop.Liab.Malpractice							4,461	4,461			26
27	Other (specify):*											27
28	**TOTAL General Administration**	50,966	3,434	31,372	85,772		85,772	50,655	136,427			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	243,616	39,978	57,971	341,565		341,565	50,069	391,634			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Joshua Manor #0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7**	8	9	10	
30	Depreciation			16,398	16,398		16,398	569	16,967			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			48,880	48,880		48,880	4,799	53,679			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds							1,771	1,771			34
35	Rent-Equipment & Vehicles			9,600	9,600		9,600	807	10,407			35
36	Other (specify):*											36
37	TOTAL Ownership			74,878	74,878		74,878	7,946	82,824			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			5	5		5	381	386			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			32,592	32,592		32,592		32,592			42
43	Other (specify):* Nonallowable costs			142,990	142,990		142,990	(142,990)				43
44	TOTAL Special Cost Centers			175,587	175,587		175,587	(142,609)	32,978			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	243,616	39,978	308,436	592,030		592,030	(84,594)	507,436			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.
**See schedule of adjustments attached at end of cost report

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs	(137,584)	43		3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(307)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(2,049)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(4,766)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See schedule 5A	(2,425)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (147,131)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	62,537		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 62,537		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (84,594)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Joshua Manor
Provider #0040345
June 30, 2001

Schedule 5A

VI. Adjustment Detail

Line 29 - Other

Nonallowable Expenses	Amount	Reference
Out of state travel	(333)	43
Miscellaneous income offset	(3)	21
Out of period professional fees	(2,089)	19
	(2,425)	

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Joshua Manor

ID# 0040345

Report Period Beginning: 07/01/00

Ending: 06/30/01

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Joshua Manor # 0040345 **Report Period Beginning:** 07/01/00 **Ending:** 06/30/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	64	0	0	0	0	0	0	64	5
6	Maintenance	0	36	0	0	983	0	0	0	0	0	0	1,019	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	36	0	0	1,047	0	0	0	0	0	0	1,083	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	1,702	0	0	0	0	0	0	1,702	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	1,702	0	0	0	0	0	0	1,702	16
	C. General Administration													
17	Administrative	0	1,923	0	57,000	(60,983)	0	0	0	0	0	0	(2,060)	17
18	Directors Fees	0	800	0	3,906	0	0	0	0	0	0	0	4,706	18
19	Professional Services	0	1,964	0	0	6,928	0	0	0	0	0	0	8,892	19
20	Fees, Subscriptions & Promotions	0	42	0	1,150	42	0	0	0	0	0	0	1,234	20
21	Clerical & General Office Expenses	0	5,159	0	564	3,716	0	0	0	0	0	0	9,439	21
22	Employee Benefits & Payroll Taxes	0	11,229	0	7,221	2,150	0	0	0	0	0	0	20,600	22
23	Inservice Training & Education	0	0	0	0	299	0	0	0	0	0	0	299	23
24	Travel and Seminar	0	392	0	267	968	0	0	0	0	0	0	1,627	24
25	Other Admin. Staff Transportation	0	30	0	42	106	0	0	0	0	0	0	178	25
26	Insurance-Prop.Liab.Malpractice	0	47	0	4,290	124	0	0	0	0	0	0	4,461	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	0	21,586	0	74,440	(46,650)	0	0	0	0	0	0	49,376	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	0	21,622	0	74,440	(43,901)	0	0	0	0	0	0	52,161	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Joshua Manor # 0040345 **Report Period Beginning:** 07/01/00 **Ending:** 06/30/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	311	0	0	258	0	0	0	0	0	0	569	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(2,049)	369	0	3,829	2,650	0	0	0	0	0	0	4,799	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	1,771	0	0	0	0	0	0	1,771	34
35	Rent-Equipment & Vehicles	0	0	0	0	807	0	0	0	0	0	0	807	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(2,049)	680	0	3,829	5,486	0	0	0	0	0	0	7,946	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	381	0	0	0	0	0	0	0	0	381	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(142,657)	0	0	0	0	0	0	0	0	0	0	(142,657)	43
44	**TOTAL Special Cost Centers**	(142,657)	0	381	0	0	0	0	0	0	0	0	(142,276)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(144,706)	22,302	381	78,269	(38,415)	0	0	0	0	0	0	(82,169)	45

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Progressive Housing, Inc.	100	See attached Related Party Schedule		See attached Related Party Schedule		
See attached Schedule 7A						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V		6	Repairs & maintenance	$	Center for Residential Management, Inc.	**	$ 36	$ 36	1
2	V		11	Activity programming		Center for Residential Management, Inc.	**			2
3	V		17	Management fees	6,247	Center for Residential Management, Inc.	**	8,170	1,923	3
4	V		18	Board fees		Center for Residential Management, Inc.	**	800	800	4
5	V		19	Professional fees		Center for Residential Management, Inc.	**	1,964	1,964	5
6	V		20	Licenses, dues & subscriptions		Center for Residential Management, Inc.	**	42	42	6
7	V		21	Office supplies & telephone		Center for Residential Management, Inc.	**	5,159	5,159	7
8	V		22	Emp. benefits & payroll taxes		Center for Residential Management, Inc.	**	11,229	11,229	8
9	V		24	Travel & seminar		Center for Residential Management, Inc.	**	392	392	9
10	V		25	Vehicle expense		Center for Residential Management, Inc.	**	30	30	10
11	V		26	Vehicle, fire & liab. insurance		Center for Residential Management, Inc.	**	47	47	11
12	V		30	Depreciation		Center for Residential Management, Inc.	**	311	311	12
13	V		32	Interest expense		Center for Residential Management, Inc.	**	369	369	13
14	Total				$ 6,247			$ 28,549	$ * 22,302	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Ancillary service centers	$	Center for Residential Management, Inc.	**	$ 381	$ 381	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V				**Center for Residential Management, Inc. is				22
23	V				Progressive Housing, Inc.'s parent company.				23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 381	$ * 381	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management fees	$	Progressive Housing, Inc.	100.00%	$ 57,000	$ 57,000	15
16	V	18	Board fees		Progressive Housing, Inc.	100.00%	3,906	3,906	16
17	V	20	Licenses, dues & subscriptions		Progressive Housing, Inc.	100.00%	1,150	1,150	17
18	V	21	Office supplies & telephone		Progressive Housing, Inc.	100.00%	564	564	18
19	V	22	Emp. benefits & payroll taxes		Progressive Housing, Inc.	100.00%	7,221	7,221	19
20	V	24	Travel & seminar		Progressive Housing, Inc.	100.00%	267	267	20
21	V	25	Vehicle expense		Progressive Housing, Inc.	100.00%	42	42	21
22	V	26	Vehicle, fire & liab. insurance		Progressive Housing, Inc.	100.00%	4,290	4,290	22
23	V	32	Interest expense		Progressive Housing, Inc.	100.00%	3,829	3,829	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 78,269	$ * 78,269	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	$	Developmental Services of Illinois, Inc.	**	$ 64	$ 64	15
16	V	6	Repairs & maintenance		Developmental Services of Illinois, Inc.	**	983	983	16
17	V	11	Activity programming		Developmental Services of Illinois, Inc.	**	1,702	1,702	17
18	V	17	Management fees	60,983	Developmental Services of Illinois, Inc.	**		(60,983)	18
19	V	19	Professional fees		Developmental Services of Illinois, Inc.	**	6,928	6,928	19
20	V	20	Licenses, dues & subscriptions		Developmental Services of Illinois, Inc.	**	42	42	20
21	V	21	Office supplies & telephone		Developmental Services of Illinois, Inc.	**	3,716	3,716	21
22	V	22	Emp. benefits & payroll taxes		Developmental Services of Illinois, Inc.	**	2,150	2,150	22
23	V	23	Inservice education		Developmental Services of Illinois, Inc.	**	299	299	23
24	V	24	Travel & seminar		Developmental Services of Illinois, Inc.	**	968	968	24
25	V	25	Vehicle expense		Developmental Services of Illinois, Inc.	**	106	106	25
26	V	26	Vehicle, fire & liab. insurance		Developmental Services of Illinois, Inc.	**	124	124	26
27	V	30	Depreciation		Developmental Services of Illinois, Inc.	**	258	258	27
28	V	32	Interest expense		Developmental Services of Illinois, Inc.	**	2,650	2,650	28
29	V	34	Rent expense		Developmental Services of Illinois, Inc.	**	1,771	1,771	29
30	V	35	Equipment rental		Developmental Services of Illinois, Inc.	**	807	807	30
31	V								31
32	V								32
33	V								33
34	V								34
35	V				**Developmental Services of Illinois, Inc. is				35
36	V				Progressive Housing, Inc.'s management company.				36
37	V								37
38	V								38
39	Total			$ 60,983			$ 22,568	$ * (38,415)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Darrell Boehne	President	Board Member	None	13,981	2 hrs/mtg		Director Fees	$ 819	L18,C8	1
2	Edward Childers	Vice President	Board Member	None	13,893	2 hrs/mtg		Director Fees	707	L18,C8	2
3	Ron Schroeder	Secretary	Board Member	None	14,122	2 hrs/mtg		Director Fees	678	L18,C8	3
4	Kay Schuman Johnson	Treasurer	Board Member	None	3,529	2 hrs/mtg		Director Fees	471	L18,C8	4
5	Cora Flota	Director	Board Member	None	3,529	2 hrs/mtg		Director Fees	471	L18,C8	5
6	Orland Bauer	Director	Board Member	None	8,122	2 hrs/mtg		Director Fees	678	L18,C8	6
7	Merla McCloud	Recorder	Administrative	None	17,722	2 hrs/mtg		Director Fees	678	L18,C8	7
8	Robert Bauer	Director	Board Member	None	14,686	2 hrs/mtg		Director Fees	114	L18,C8	8
9	Eugene Humphrey	Director	Board Member	None	4,730	2 hrs/mtg		Director Fees	70	L18,C8	9
10	Duane Satterwhite	Director	Board Member	None	4,780	2 hrs/mtg		Director Fees	20	L18,C8	10
11											11
12	See attached Schedule 7A										12
13								TOTAL	$ 4,706		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [x] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Center for Residential Management, Inc.
Street Address: 4239 W. War Memorial Drive, Suite 302
City / State / Zip Code: Peoria, IL 61614
Phone Number: (309) 685-0595
Fax Number: (309) 685-8463

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	Repairs & maintenance	Bed days available	205,860	20	$ 1,284	$	5,840	$ 36	1
2	17	Management fees	Bed days available	205,860	20	288,000		5,840	8,170	2
3	18	Board fees	Bed days available	205,860	20	28,200		5,840	800	3
4	19	Professional fees	Bed days available	205,860	20	69,236		5,840	1,964	4
5	20	Licenses, dues & subscriptions	Bed days available	205,860	20	270		5,840	7	5
6	21	Office supplies & telephone	Bed days available	205,860	20	18,491		5,840	524	6
7	22	Emp. benefits & payroll taxes	Bed days available	205,860	20	41,807		5,840	1,186	7
8	24	Travel & seminar	Bed days available	205,860	20	13,361		5,840	380	8
9	25	Vehicle expense	Bed days available	205,860	20	1,044		5,840	30	9
10	26	Vehicle, fire & liab. insurance	Bed days available	205,860	20	1,644		5,840	47	10
11	30	Depreciation	Bed days available	205,860	20	10,967		5,840	311	11
12	32	Interest expense	Bed days available	205,860	20	13,013		5,840	369	12
13	39	Ancillary service centers	Bed days available	205,860	20	13,408		5,840	381	13
14										14
15										15
16										16
17	20	Licenses, dues & subscriptions	Direct method						35	17
18	21	Office supplies & telephone	Direct method						4,635	18
19	22	Emp. benefits & payroll taxes	Direct method						10,043	19
20	24	Travel & seminar	Direct method						12	20
21										21
22										22
23										23
24										24
25	TOTALS					$ 500,725	$		$ 28,930	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [x] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Progressive Housing, Inc.
Street Address: 4239 W. War Memorial Drive, Suite 302
City / State / Zip Code: Peoria, IL 61614
Phone Number: (309) 685-0595
Fax Number: (309) 685-8463

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	Management fees	Number of beds	136	13	$ 409,550	$	16	$ 57,000	1
2	18	Board fees	Number of beds	136	13	33,200		16	3,906	2
3	20	Licenses, dues & subscriptions	Number of beds	136	13	9,775		16	1,150	3
4	21	Office supplies & telephone	Number of beds	136	13	4,793		16	564	4
5	22	Emp. benefits & payroll taxes	Number of beds	136	13	(162)		16	(15)	5
6	24	Travel & seminar	Number of beds	136	13	2,263		16	267	6
7	25	Vehicle expense	Number of beds	136	13	356		16	42	7
8	32	Interest expense	Number of beds	136	13	32,547		16	3,829	8
9										9
10										10
11										11
12	22	Emp. benefits & payroll taxes	Direct method							12
13	26	Vehicle, fire & liab. insurance	Direct method						7,236	13
14									4,290	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 492,322	$		$ 78,269	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [x] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Developmental Services of Illinois, Inc.
Street Address: 4239 W. War Memorial Drive, Suite 302
City / State / Zip Code: Peoria, IL 61614
Phone Number: (309) 685-0595
Fax Number: (309) 685-8463

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Bed days available	205,860	20	$ 2,273	$	5,840	$ 64	1
2	6	Repairs & maintenance	Bed days available	205,860	20	34,653		5,840	983	2
3	11	Activity programming	Bed days available	205,860	20	60,000		5,840	1,702	3
4	19	Professional fees	Bed days available	205,860	20	244,200		5,840	6,928	4
5	20	Licenses, dues & subscriptions	Bed days available	205,860	20	1,464		5,840	42	5
6	21	Office supplies & telephone	Bed days available	205,860	20	130,977		5,840	3,716	6
7	22	Emp. benefits & payroll taxes	Bed days available	205,860	20	75,816		5,840	2,150	7
8	23	Inservice education	Bed days available	205,860	20	10,547		5,840	299	8
9	24	Travel & seminar	Bed days available	205,860	20	34,127		5,840	968	9
10	25	Vehicle expense	Bed days available	205,860	20	3,724		5,840	106	10
11	26	Vehicle, fire & liab. insurance	Bed days available	205,860	20	4,401		5,840	124	11
12	30	Depreciation	Bed days available	205,860	20	9,100		5,840	258	12
13	32	Interest expense	Bed days available	205,860	20	93,395		5,840	2,650	13
14	34	Rent expense	Bed days available	205,860	20	62,438		5,840	1,771	14
15	35	Equipment rental	Bed days available	205,860	20	28,457		5,840	807	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 795,572	$		$ 22,568	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	IL Health Fac. Auth.-Bonds		x	Acquisition of facility	Various	03/01/93	$ 4,527,000	$ 518,830	08/15/16	Varies	$ 44,749	1
2	NCS Healthcare		x	Hardware/Software	$94.00	10/31/98	3,756	1,613	09/30/03	0.1429	247	2
3												3
4												4
5								Amortization of bond costs			2,487	5
	Working Capital											
6	Community Bank of Galesburg		x	Working Capital	Varies	05/23/01	286,000	27,765	08/23/01	0.1000	3,280	6
7												7
8												8
9	TOTAL Facility Related				$94.00		$ 4,816,756	$ 548,208			$ 50,763	9
	B. Non-Facility Related*											
10							Disallow non-allowable interest & offset interest income				(2,049)	10
11							Parent Company allocation				369	11
12							Finance & Service charges				1,946	12
13							Management Company allocation				2,650	13
14	TOTAL Non-Facility Related						$	$			$ 2,916	14
15	TOTALS (line 9+line14)						$ 4,816,756	$ 548,208			$ 53,679	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2000 report.	***Important***, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	N/A	$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
1996		8
1997		9
1998		10
1999		11
2000		12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Joshua Manor COUNTY Washington

FACILITY IDPH LICENSE NUMBER 0040345

CONTACT PERSON REGARDING THIS REPORT Rob Keime

TELEPHONE (309) 685-0595 FAX #: (309) 685-8463

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$
4.			$	$
5.	N/A		$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 4,276 B. General Construction Type: Exterior Brick/shingle Frame Wood Number of Stories One

C. Does the Operating Entity? [x] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [x] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [x] NO
If so, please complete the following:

1. Total Amount Incurred: N/A
2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A
4. Dates Incurred: N/A

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident care	46,100	1993	$ 20,000	1
2					2
3	TOTALS	46,100		$ 20,000	3

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	16		1993	1990	$ 406,000	$ 10,150	40	$ 10,150	$	$ 82,892	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Building Improvements			1995	1,709	114	15	114		741	9
10	Carpet installation			1996	1,307	87	15	87		522	10
11	Carpet			1996	1,313	88	15	88		438	11
12	Water Heater			1998	608	40	15	40		100	12
13	Tile			1999	849	56	15	56		84	13
14	Shower			1999	2,789	186	15	186		279	14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
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56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 414,575	$ 10,721		$ 10,721	$	$ 85,056	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 53,838	$ 5,380	$ 5,380	$	5-10 years	$ 35,601	71
72	Current Year Purchases	5,922	296	296		5-10 years	297	72
73	Fully Depreciated Assets							73
74	Parent and management company allocation			570	570			74
75	TOTALS	$ 59,760	$ 5,676	$ 6,246	$ 570		$ 35,898	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 494,335	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 16,397	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 16,967	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 570	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 120,954	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6	Parent and management company allocation				1,771			6
7	TOTAL				$ 1,771 **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	$
13.	/2003	$
14.	/2004	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ 807 Description: Management Company Allocation - $807
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Resident Care	1992 Ford Club Wagon	$ 800.00	$ 9,600	17
18					18
19					19
20					20
21	TOTAL		$ 800.00	$ 9,600	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

[ ] YES
[X] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
COMMUNITY COLLEGE [ ]
HOURS PER AIDE ____

3. CLINICAL PORTION:

IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

			1	2	3	4
			Facility			
			Drop-outs	Completed	Contract	Total
1	Community College Tuition		$	$	$	$
2	Books and Supplies					
3	Classroom Wages	(a)				
4	Clinical Wages	(b)				
5	In-House Trainer Wages	(c)				
6	Transportation					
7	Contractual Payments					
8	Nurse Aide Competency Tests					
9	TOTALS		$	$	$	$
10	SUM OF line 9, col. 1 and 2	(e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Schedule 16A				1	5	381	1	386	13
14	TOTAL			$	1	$ 5	$ 381	1	$ 386	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Joshua Manor
Provider #0040345
June 30, 2001

Schedule 16A

XIV. Special Services
Line 13 - Other

Service	Line & Col. Ref.	Units	Cost	Supplies
Part B Medicare Supplies	L39, C8			381
Eye Care	L39, C3	1	5	
		1	5	381

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 06/30/01 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 426	$ 426	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 5,644)	91,421	91,421	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	2,263	2,263	6
7	Other Prepaid Expenses	17,334	17,334	7
8	Accounts Receivable (owners or related parties)	311,569	311,569	8
9	Other(specify): Prepaid Deposit	600	600	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 423,613	$ 423,613	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,000	20,000	13
14	Buildings, at Historical Cost	406,000	406,000	14
15	Leasehold Improvements, at Historical Cost	8,575	8,575	15
16	Equipment, at Historical Cost	59,760	59,760	16
17	Accumulated Depreciation (book methods)	(120,954)	(120,954)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Loan Costs	36,886	36,886	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 410,267	$ 410,267	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 833,880	$ 833,880	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 97,725	$ 97,725	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	45,185	45,185	29
30	Accrued Salaries Payable	19,615	19,615	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	20,004	20,004	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Schedule 17A	40,082	40,082	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 222,611	$ 222,611	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,613	1,613	39
40	Mortgage Payable			40
41	Bonds Payable	501,410	501,410	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 503,023	$ 503,023	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 725,634	$ 725,634	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 108,246	$ 108,246	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 833,880	$ 833,880	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Joshua Manor
Provider #0040345
June 30, 2001

Schedule 17A

XV. Balance Sheet

Line 36-Other

	Operating	After Consolidating
Accrued Expense	2,415	2,415
Accrued Bond Payments	18,168	18,168
Resident Credit Balance	3,773	3,773
Accrued Workshop	15,726	15,726
	40,082	40,082

See Accountants' Compilation Report

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 65,558	1
2	Restatements (describe):		2
3	**Prior Period Adjustments - Allowance for Doubtful**	(5,643)	3
4	**Accounts**		4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 59,915	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	141,324	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) **Parent & management company allocation**	(92,993)	15
16	Other (describe) **added back in column 7**		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 48,331	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 108,246	24 *

Operating entity only

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 592,288	1
2	Discounts and Allowances for all Levels		2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 592,288	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education	137,584	9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	3,376	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 140,960	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	103	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 103	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	3	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 3	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 733,354	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	81,166	31
32	Health Care	174,627	32
33	General Administration	85,772	33
	B. Capital Expense		
34	Ownership	74,878	34
	C. Ancillary Expense		
35	Special Cost Centers	142,995	35
36	Provider Participation Fee	32,592	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 592,030	40
41	**Income before Income Taxes (line 30 minus line 40)****	141,324	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 141,324	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.**
A Federal Tax return is filed for the combined divisions of Progressive Housing, Inc.

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.** **SEE ACCOUNTANTS' COMPILATION REPORT**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing			$	$	1
2	Assistant Director of Nursing					2
3	Registered Nurses	455	476	9,302	19.54	3
4	Licensed Practical Nurses	2,156	2,356	27,761	11.78	4
5	Nurse Aides & Orderlies					5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	3,198	3,548	23,896	6.74	15
16	Dishwashers					16
17	Maintenance Workers	1,062	1,119	11,116	9.93	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,952	2,122	29,726	14.01	20
21	Assistant Administrator					21
22	Other Administrative	296	311	7,102	22.84	22
23	Office Manager					23
24	Clerical	633	656	14,138	21.55	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	16,491	17,831	120,575	6.76	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	26,243	28,419	$ 243,616 *	$ 8.57	34

SEE ACCOUNTANTS' COMPILATION REPORT

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	24	$ 1,508	L1, C3	35
36	Medical Director	Monthly	900	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	164	L10, C3	39
40	Physical Therapy Consultant	6	344	L10a, C3	40
41	Occupational Therapy Consultant	3	151	L10a, C3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	4	220	L10a, C3	43
44	Activity Consultant	12	1,702	L11, C8	44
45	Social Service Consultant	26	1,581	L12, C3	45
46	Other(specify)				46
47	Psychological Consultant	Monthly	2,570	L10, C3	47
48					48
49	TOTAL (lines 35 - 48)	75	$ 9,140		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Nurse Aides		N/A		52
53	TOTAL (lines 50 - 52)		$		53

* This total must agree with page 4, column 1, line 45.

** See instructions.

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Ann Breuer	Administrator	0%	$ 29,726
Parent Company Allocation	See Attached Schedule 21A		7,102
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 36,828

B. Administrative - Other

Description	Amount
Developmental Services of Illinois, Inc. - Management Fees	$ (4,187)
Center for Residential Management, Inc. - Management Fees	6,247
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 2,060

C. Professional Services

Vendor/Payee	Type	Amount
Personnel Planners	U/C Consultation	$ 201
Altschuler, Melvoin & Glasser LLP	Accounting	2,208
American Express Tax & Business Services	Accounting	332
Mangum, Smietanka & Johnson	Legal	732
Lawrence Manson	Legal	729
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $2500 attach copy of invoices.)		$ 4,202

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 7,291
Unemployment Compensation Insurance	1,922
FICA Taxes	18,512
Employee Health Insurance	8,770
Employee Meals	3,371
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	40
Other Employee Benefits	708
TOTAL (agree to Schedule V, line 22, col.8)	$ 40,614

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
	N/A	
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 400
Advertising: Employee Recruitment	315
Health Care Worker Background Check (Indicate # of checks performed)	35
Illinois Health Care Association	864
Various License & Fees	235
Various Subscription & Dues	1,456
Parent & Mgmt. Co. Allocation	49
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 3,354

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	742
Seminar Expense	199
Parent company allocation	380
Management company allocation	968
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,289

* Attach copy of IMRF notifications

**See instructions.

Joshua Manor
Provider # 0040345 **Schedule 21C**
June 30, 2001

XIX. Support Schedules
Section C. Professional Services

TOTAL (agree to Schedule V, line 19, column 3)		4,202
Management Company Allocation:		
American Express Tax & Business Services	Accounting	702
Altschuler, Melvoin & Glasser LLP	Accounting	1,472
ADP	Payroll Processing	2,549
Health Outcomes	Consulting	116
Parent Company Allocation		
American Express Tax & Business Services	Accounting	309
Altschuler, Melvoin & Glasser LLP	Accounting	613
Mangum, Smietanka & Johnson	Legal	660
Lawrence Manson	Legal	382
TOTAL (agree to Schedule V, line 19, column 8)		11,005

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9	N/A												
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Joshua Manor # 0040345 Report Period Beginning: 07/01/00 Ending: 06/30/01

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Illinois Health Care Association - $864**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **7.5 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **2,187** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? ____ YES **x** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES ____ NO **x** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **32,592**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **3,371** Has any meal income been offset against related costs? **N/A** Indicate the amount. $ **0**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **46%**
d. Have vehicle usage logs been maintained? **Adequate records have been maintained**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Altschuler, Melvoin & Glasser LLP** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **No** If no, please explain. **Audit currently in progress**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.

	Salaries	Supplies	Other	Total	Reclass-ifications	Reclassified Total	Adjustmen	Adjusted Total
1. Dietary	23,896	1,687	1,508	27,091	0	27,091	0	27,091
2. Food Purchase	0	23,301	0	23,301	0	23,301	-3,371	19,930
3. Housekeeping	0	1,330	0	1,330	0	1,330	0	1,330
4. Laundry	0	1,380	0	1,380	0	1,380	0	1,380
5. Heat and Other Utilities	0	0	11,959	11,959	0	11,959	64	12,023
6. Maintenance	11,116	0	4,989	16,105	0	16,105	1,019	17,124
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	35,012	27,698	18,456	81,166	0	81,166	-2,288	78,878
9. Medical Director	0	0	900	900	0	900	0	900
10. Nursing & Medical Records	157,638	6,092	2,734	166,464	0	166,464	0	166,464
10a. Therapy	0	0	715	715	0	715	0	715
11. Activities	0	2,754	0	2,754	0	2,754	1,702	4,456
12. Social Services	0	0	1,581	1,581	0	1,581	0	1,581
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	1,391	1,391	0	1,391	0	1,391
15. Other (specify)*	0	0	822	822	0	822	0	822
16. Total Health Care & Programs	157,638	8,846	8,143	174,627	0	174,627	1,702	176,329
17. Administrative	36,828	0	2,060	38,888	0	38,888	-2,060	36,828
18. Directors Fees	0	0	0	0	0	0	4,706	4,706
19. Professional Services	0	0	4,202	4,202	0	4,202	6,803	11,005
20. Fees, Subscriptions & Promotion	0	0	2,120	2,120	0	2,120	1,234	3,354
21. Clerical & General Office	14,138	3,434	4,164	21,736	0	21,736	9,436	31,172
22. Employee Benefits & Payroll	0	0	16,643	16,643	0	16,643	23,971	40,614
23. Inservice Training & Education	0	0	48	48	0	48	299	347
24. Travel and Seminar	0	0	662	662	0	662	1,627	2,289
25. Other Admin. Staff Trans	0	0	1,473	1,473	0	1,473	178	1,651
26. Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	4,461	4,461
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	50,966	3,434	31,372	85,772	0	85,772	50,655	136,427
29. Total General Administrative	243,616	39,978	57,971	341,565	0	341,565	50,069	391,634
30. Depreciation	0	0	16,398	16,398	0	16,398	569	16,967
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	48,880	48,880	0	48,880	4,799	53,679
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	1,771	1,771
35. Rent - Equipment & Vehicles	0	0	9,600	9,600	0	9,600	807	10,407
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	74,878	74,878	0	74,878	7,946	82,824
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	0	5	5	0	5	381	386
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42. Provider Participation	0	0	32,592	32,592	0	32,592	0	32,592
43. Other (specify):*	0	0	142,990	142,990	0	142,990	-142,990	0
44. Total Special Cost Ce	0	0	175,587	175,587	0	175,587	-142,609	32,978
45. Grand Total	243,616	39,978	308,436	592,030	0	592,030	-84,594	507,436

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	426	426
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	91,421	91,421
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	2,263	2,263
7. Other Prepaid Expenses	17,243	17,243
8. Accounts Receivable-Owner/Related Party	311,569	311,569
9. Other (specify):	600	600
10. Total current assets	423,522	423,522
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	20,000	20,000
14. Buildings, at Historical Cost	406,000	406,000
15. Leasehold Improvements, Historical Cost	8,575	8,575
16. Equipment, at Historical Cost	59,760	59,760
17. Accumulated Depreciation (book methods)	-120,954	-120,954
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	36,886	36,886
24. Total Long-Term Assets	410,267	410,267
25. Total Assets	833,789	833,789
CURRENT LIABILITIES		
26. Accounts Payable	97,725	97,725
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	45,185	45,185
30. Accrued Salaries Payable	19,615	19,615
31. Accrued Taxes Payable	-91	-91
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	20,004	20,004
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	40,082	40,082
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	222,520	222,520
LONG TERM LIABILITES		
39.Long-Term Notes Payable	1,613	1,613
40.Mortgage Payable	0	0
41.Bonds Payable	501,410	501,410
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	503,023	503,023
46.Total Liabilities	725,543	725,543
47.Total Equity	108,246	108,246
48.Total Liabilities and Equity	833,789	833,789

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	592,288
2. Discounts and Allowances for all Levels	0
Subtotal - Inpatient Care	592,288
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	0
7. Oxygen	0
Subtotal - Anciliary Revenue	-
9. Payments for Education	137,584
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	3,376
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	0
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	0
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiologyand X-Ray	0
21. Other Medical Services	0
22. Laundry	0
Subtotal - Other Operating Revenue	140,960
24. Contributions	0
25. Interest and Other Investments Income	103
Subtotal - Non-Operating Revenue	103
27. Other Revenue (specify):	3
28. Other Revenue (specify):	0
Subtotal - Other Revenue	3
30. Total Revenue	733,354
31. General Services	584,584
32. Health Care	1,451,643
33. General Administration	1,455,763
34. Ownership	640,040
35. Special Cost Centers	1,279,487
35. Provider Participation Fee	192,397
37. Other	0
40. Total Expenses	5,603,914
41. Income Before Income Taxes	########
42. Income Taxes	0
43. Net Income or Loss for the Year	########

Page

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10 Attachment of Real Estate Bill and fill out form

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12 P12 does not show totals, it carries to P12a, therefore P12a must always be attached
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19 The bottom right side of page under **, you must write in any comments
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RECONCILIATION REPORT **Joshua Manor** **03:08 PM** **11/07/05**

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-84,594	equal to	-84,594	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	53,679	equal to	53,679	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	16,967	equal to	16,967	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	1,771	equal to	1,771	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	10,407	equal to	10,407	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	715	equal to	715	0	O.K.	Pg16 Z12+Z14..	N/A;B	1-4;40-43	8;2	Pg3 H20	N/A	1Oa	4
Special Serv.- Supplies	381	equal to	#VALUE!	#VALUE!	#VALUE!	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	81,166	equal to	81,166	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	174,627	equal to	174,627	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	85,772	equal to	85,772	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	74,878	equal to	74,878	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	142,995	equal to	142,995	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+H	N/A	38to41+43	4
Income Stat. Prov. Partic.	32,592	equal to	32,592	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	157,638	equal to	157,638	0	O.K.	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to		0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to		0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	0	equal to		0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	0	equal to		0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	23,896	equal to	23,896	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	11,116	equal to	11,116	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	0	equal to		0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	0	equal to		0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	36,828	equal to	36,828	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	14,138	equal to	14,138	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	243,616	equal to	243,616	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	1,508	< or = to	1,508	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	900	< or = to	900	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	164	< or = to	2,734	-2,570	O.K.	Pg20 X14..X16+	B. & C.	:7to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	1,702	< or = to		0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	1,581	< or = to	1,581	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	36,828	equal to	36,828	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	2,060	equal to	2,060	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	4,202	equal to	4,202	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	40,614	equal to	40,614	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	3,354	equal to	3,354	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	2,289	equal to	2,289	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	32,592	equal to	32,592	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	3,371	< or = to	23,971	-20,600	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	3,371	equal to	3,371	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	N/A	equal to	0	#VALUE!	#VALUE!	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	62,537	equal to	62,537	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4(	B.	14	8
Total loan balance	548,208	equal to	548,208	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	0	equal to		0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	20,000	equal to	20,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	414,575	equal to	414,575	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	59,760	equal to	59,760	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	120,954	equal to	120,954	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	108,246	equal to	108,246	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	141,324	equal to	141,324	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..S	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	833,880	equal to	833,880	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1